# First Peoples' Heritage, Language and Culture Council

## 2010 Statement of Financial Information

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## APPROVAL OF STATEMENT OF FINANCIAL INFORMATION

The undersigned, representing the Board of Directors of the First Peoples' Heritage, Language and Culture Council, approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Emma Donnessy

Emma Donnessy
Treasurer
Date: June 29, 2010

**Financial Information Regulation, Schedule 1**

**Checklist – Statement of Financial Information (SOFI)**

**For the Corporation:**

| | | | |
|---|---|---|---|
| Corporate Name: | *First Peoples' Heritage, Language and Culture Council* | Contact Name: | Tracey Herbert, Executive Director |
| Fiscal Year End: | March 31, 2010 | Phone Number: | 250-652-5952 |
| Date Submitted: | June 28, 2010 | E-mail: | tracey@fphlcc.ca |

**For the Ministry:**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Ministry Name: | | Reviewer: | | | | | |
| Date Received: | | Deficiencies: | Yes | | No | | |
| Date Reviewed: | | Deficiencies Addressed: | Yes | | No | | |
| Approved (SFO): | | Further Action Taken: | | | | | |

Distribution: Legislative Library ☐ Ministry Retention ☐

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|---|---|---|---|---|---|
| | **General** | | | | |
| 1 (1) (a) | Statement of assets and liabilities | √ | | | |
| 1 (1) (b) | Operational statement | √ | | | |
| 1 (1) (c) | Schedule of debts | √ | | | |
| 1 (1) (d) | Schedule of guarantee and indemnity agreements | √ | | | |
| 1 (1) (e) | Schedule of employee remuneration and expenses | √ | | | |
| 1 (1) (f) | Schedule of suppliers of goods and services | √ | | | |
| 1 (3) | Statements prepared on a consolidated basis or for each fund, as appropriate | | | √ | -the Council does not practice fund accounting |
| 1 (4)<br>1 (5) | Notes to the financial statements for the statements and schedules listed | | | | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|---|---|---|---|---|---|
| | **Statement of Assets & Liabilities** | | | | |
| 2 | • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and<br>• Show changes in equity and surplus or deficit due to operations | √<br>√ | | | |
| | **Operational Statement** | | | | |
| 3 (1) | Prepared in accordance with GAAP or stated accounting principles / policies and consists of:<br>• a Statement of Income or Statement of Revenue and Expenditures, and<br>• a Statement of Changes in Financial Position | √<br>√ | | | |
| 3 (2)<br>3 (3) | • The Statement of Changes in Financial Position may be omitted if it provides no additional information<br>• The omission must be explained in the notes | | | √<br>√ | - the statement has been included<br>- see above |
| 3 (4) | Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund | | | √ | - the Council does not fall into this category |
| | **Schedule of Debts** | | | | |
| 4 (1) (a)<br>4 (2) | List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date | | | √ | - the Council has no long-term debt |
| 4 (1) (b) | Identify debts covered by sinking funds or reserves and amounts in these accounts | | | √ | - see above |
| 4 (3)<br>4 (4) | • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information<br>• The omission must be explained in a note to the schedule | | | √<br>√ | - see above |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|---|---|---|---|---|---|
| **Schedule of Guarantee and Indemnity Agreements** | | | | | |
| 5 (1) | List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package) | | | √ | - the Council is not a party to any such agreements |
| 5 (2) | State the entities involved, and the specific amount involved if known | | | √ | - see above |
| 5 (3)<br>5 (4) | • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information<br>• The omission must be explained in a note to the schedule | | | √<br>√ | - see above |
| **Schedule of Remuneration and Expenses**<br>(See Guidance Package for suggested format) | | | | | |
| 6 (2) (a) | List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet | √ | | | |
| 6 (2) (b) | List alphabetically each employee whose total remuneration exceeds $75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)] | √ | | | |
| 6 (2) (c) | Include a consolidated total for employees whose remuneration is $75,000 or less [excluding the persons listed under 6 (2) (a)] | √ | | | |
| 6 (2) (d) | Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement | √ | | | |
| 6 (3) | Exclude personal information other than name, position, function or remuneration and expenses of employees | √ | | | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|---|---|---|---|---|---|
| **Schedule of Remuneration and Expenses**<br>(See Guidance Package for suggested format) | | | | | |
| 6 (6) | Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration | √ | | | |
| 6 (7) (a)<br>6 (7) (b) | Include a statement of severance agreements providing:<br>• the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and<br>• the range of equivalent months' compensation for them<br>(see Guidance Package for suggested format) | √ | | √ | - the Council did not enter into any severance agreements during the year |
| 6 (8) | Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses | | | √ | - not omitted |
| **Schedule of Suppliers of Goods or Services**<br>(See Guidance Package for suggested format) | | | | | |
| 7 (1) (a) | List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding $25,000 | √ | | | |
| 7 (1) (b) | Include a consolidated total of all payments to suppliers who received $25,000 or less | √ | | | |
| 7 (1) (c) | Reconcile or explain any difference between the consolidated total and related figures in the operational statement | √ | | | |
| 7 (2) (b) | Include a statement of payments for the purposes of grants or contributions | √ | | | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|---|---|---|---|---|---|
| **Inactive Corporations** | | | | | |
| 8 (1) | The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI | | | √ | - the Council does not fall into this category |
| 8 (2) (a) | The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible | | | √ | - see above |
| 8 (2) (b) | The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include) | | | √ | - see above |
| **Approval of Financial Information** | | | | | |
| 9 (1) | Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example) | √ | | | |
| 9 (2) | Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example) | | | √ | - the Council does not fall into this category |
| 9 (3) | A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/) | √ | | | |
| 9 (4) | The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors | √ | | | |
| 9 (5) | Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements | √ | | | |

## MANAGEMENT REPORT

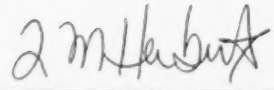
The Financial Statements contained in this statement of Financial Information under the Financial Information Act have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Cowland Paterson & Co, Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the First Peoples' Heritage, Language and Culture Act. Their examination does not relate to the other schedules of financial information required by the Financial Information Act. Their examination includes a review and evaluation of the Council's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the First Peoples' Heritage, Language and Culture Council,



Tracey Herbert, Executive Director
Date: June 29, 2010

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2010

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2010

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Caroline Paterson, CGA*
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## Auditors' Report

To the Minister of Aboriginal Relations and Reconciliation, Province of British Columbia
To the Members of the Board of First Peoples' Heritage, Language and Culture Council

We have audited the statement of financial position of First Peoples' Heritage, Language and Culture Council as at March 31, 2010 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2010 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Cowland Paterson + Co.

Sidney, B.C.
May 7, 2010

Professional Accountants

## FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Financial Position

March 31, 2010

| | 2010 | 2009 |
|---|---|---|
| **Assets** | | |
| **Current** | | |
| Cash | $ 606,405 | $ 1,048,761 |
| Accounts receivable | 67,667 | 71,631 |
| Prepaid expenses | 2,748 | 1,568 |
| | 676,820 | 1,121,960 |
| **Capital Assets** (Note 4) | 115,089 | 151,077 |
| | $ 791,909 | $ 1,273,037 |
| **Liabilities** | | |
| **Current** | | |
| Accounts payable and accrued liabilities | $ 381,652 | $ 827,060 |
| Deferred revenue (Note 5) | 26,614 | 62,334 |
| | 408,266 | 889,394 |
| **Net Assets** | | |
| Capital stock (Note 6) | 100 | 100 |
| Net assets invested in capital assets | 115,089 | 151,077 |
| Unrestricted net assets | 268,454 | 232,466 |
| | 383,643 | 383,643 |
| | $ 791,909 | $ 1,273,037 |

Commitments (Note 8)

Approved By The Board

_____ Director

Emma Domessy
_____ Director

## FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Operations

Year Ended March 31, 2010

| | 2010 | 2009 |
|---|---|---|
| **Revenue** | | |
| Grants | $ 3,469,281 | $ 3,997,105 |
| Interest and other | 4,219 | 40,708 |
| Administration fees | 116,597 | 22,040 |
| Training and consulting | 18,710 | - |
| | 3,608,807 | 4,059,853 |
| **Expenditures** | | |
| Grants | 1,970,005 | 2,402,492 |
| Bank charges | 1,145 | 1,263 |
| Communications | 19,467 | 23,485 |
| Community expenses | 99,794 | 90,556 |
| Contractor fees | 256,663 | 471,916 |
| Council and advisory committee expenses | 79,454 | 58,434 |
| Equipment rental | 11,636 | 12,463 |
| Insurance | 4,206 | 4,273 |
| Jury / Peer Review Committee | 34,247 | 32,281 |
| Licenses and fees | 15,220 | 5,353 |
| Office | 157,720 | 60,824 |
| Professional fees | 21,837 | 22,608 |
| Protocol | 6,481 | 2,125 |
| Rent | 42,000 | 42,000 |
| Repairs and maintenance | 20,644 | 21,697 |
| Language research & development | 19,277 | 29,063 |
| Travel | 38,066 | 50,802 |
| Uncollectible grants | - | 2,934 |
| Utilities | 4,275 | 3,923 |
| Wages and benefits | 754,000 | 657,048 |
| | 3,556,137 | 3,995,540 |
| Excess of revenue over expenditures before amortization | 52,670 | 64,313 |
| Amortization | 52,670 | 64,313 |
| **Net Surplus** | $ - | $ - |

## FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Changes in Net Assets

Year Ended March 31, 2010

| | Invested in Property, Plant and Equipment | Unrestricted Funds | 2010 Total | 2009 Total |
|---|---|---|---|---|
| Balance, beginning of year | $ 151,077 | $ 232,466 | $ 383,543 | $ 383,543 |
| Excess (deficiency) of revenue over expenses | (52,670) | 52,670 | - | - |
| Invested in capital assets/ funds transfers | 16,682 | (16,682) | - | - |
| Balance, end of year | $ 115,089 | $ 268,454 | $ 383,543 | $ 383,543 |

## FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Cash Flow

Year Ended March 31, 2010

| | 2010 | 2009 |
|---|---|---|
| Cash received from: | | |
| 2010 Legacies Now | $ 1,977 | $ 60,422 |
| BC Arts Council | 450,000 | 462,000 |
| BC Ministry of Aboriginal Relations & Reconciliation | 1,451,000 | 1,500,000 |
| BC Ministry of Education | - | 42,992 |
| BC Ministry of Finance | - | 35,489 |
| BC Ministry of Labour & Citizen's Services | - | 223,207 |
| Canada Council of the Arts | 30,000 | 40,359 |
| Department of Canadian Heritage | 207,544 | 233,557 |
| First Peoples' Cultural Foundation | 263,648 | 111,078 |
| New Relationship Trust Corporation | 1,054,800 | 1,247,654 |
| Administration fees | 89,901 | 22,040 |
| Interest Income and other miscellaneous receipts | 21,537 | 40,707 |
| | 3,570,407 | 4,019,505 |
| Cash used for grants and awards | (1,837,473) | (1,761,912) |
| Cash used for salaries and benefits | (697,974) | (603,920) |
| Cash used for materials and services | (1,460,634) | (1,566,920) |
| | (425,674) | 86,753 |
| **Cash flows from investing activities** | | |
| Purchase of capital assets | (16,682) | (31,042) |
| Increase (Decrease) in cash | (442,356) | 55,711 |
| Cash, beginning of year | 1,048,761 | 993,050 |
| Cash, end of year | $ 606,405 | $ 1,048,761 |

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

Year Ended March 31, 2010

## 1. PURPOSE OF THE ORGANIZATION

The First Peoples' Heritage, Language and Culture Council ("the Council") is a Crown Corporation, established under the First Peoples' Heritage, Language and Culture Act and is an agent of the Crown. The Council commenced operations April 1, 1991. The mission of the Council is as follows:

- To preserve, restore and enhance First Nations' heritage, language, and culture;
- To increase understanding and sharing of knowledge, within both First Nations' and non-First Nations' communities; and
- To heighten appreciation and acceptance of the wealth of cultural diversity among British Columbians.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### (a) Amortization

Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

| | |
|---|---|
| Leasehold improvements | 7 years, straight-line |
| Furniture and equipment | 5 years, straight-line |
| Computers | 3 years, straight-line |
| Computer software | 3 years, straight-line |

No amortization has been taken on the Art Collection.

### (b) Revenue Recognition

The Council follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### (c) Donated Services and Materials

Donated materials are recorded both as donations and expenses at their fair value when fair value can be reasonably estimated. Donated services are not recorded in the financial statements, as they cannot be reasonably estimated. The Council also receives a number of volunteer hours from the Board of Directors, which have not been recognized, due to the difficulty of estimating their value.

(d) **Use of Estimates**
In preparing the Council's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

(e) **Financial Instruments**
The Council's financial instruments consist of cash, receivables, payables and accruals. Unless otherwise noted, it is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

## 3. RELATED PARTY TRANSACTIONS

The Council's directors are appointed by the Minister of Aboriginal Relations and Reconciliation from the Advisory Committee which has tribal council representatives from First Nations across the province of British Columbia. It is, therefore, inevitable that there will be grants made to a community within a tribal council that a Council member represents. A standard application and peer review process ensuring that there is not a conflict of interest is followed in all cases to determine which communities are awarded grants.

The First Peoples' Heritage, Language and Culture Council is related through common ownership to all Province of British Columbia ministries, agencies and Crown corporations. Transactions with these entities are made under normal operational terms and conditions.

## 4. CAPITAL ASSETS

| | Cost | Accumulated Amortization | 2010 Net | 2009 Net |
|---|---|---|---|---|
| Art Collection | $ 13,100 | $ - | $ 13,100 | $ 13,100 |
| Computer equipment & software | 185,037 | 174,576 | 10,461 | 12,911 |
| Furniture and equipment | 81,843 | 65,068 | 16,775 | 23,787 |
| Leasehold improvements | 167,499 | 95,713 | 71,786 | 95,713 |
| Software | 45,575 | 42,608 | 2,967 | 5,565 |
| | $ 493,054 | $ 377,965 | $ 115,089 | $ 151,077 |

## 5. DEFERRED CONTRIBUTIONS

The Council has continuing programs at March 31, 2010. Contributions related to the completion of these programs have been deferred as follows:

| | 2010 | 2009 |
|---|---|---|
| Canada Council for the Arts | $ 26,614 | $ - |
| Legacies Now Society | - | 7,534 |
| New Relationship Trust (Master Apprentice Project) | - | 54,800 |
| | $ 26,614 | $ 62,334 |

## 6. CAPITAL STOCK

The capital of the Council is one share with a par value of $100. The share is issued to and held by Her Majesty the Queen in right of the Province of British Columbia.

## 7. EMPLOYEE PENSION PLAN

The Council and its employees contribute to the Public Service Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act.

The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions. Based on the most recent actuarial valuation, the Public Service Pension Plan is in a surplus position. Portions of the surplus are not attributed to individual employers.

## 8. COMMITMENTS

Effective February 14, 2007, the Council entered into a seven year lease agreement expiring on February 14, 2014 for its premises. Minimum rent payable in aggregate and for each of the next four years is as follows:

| | |
|---|---|
| 2011 | $ 42,000 |
| 2012 | 42,000 |
| 2013 | 42,000 |
| 2014 | 42,000 |
| | $ 168,000 |

## FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Grant Revenue (Unaudited)

Year Ended March 31, 2010

| | 2010 | 2009 |
|---|---|---|
| **Revenue** | | |
| Canada Council for the Arts | 3,386 | 40,359 |
| DCH | 232,470 | 235,236 |
| BC Arts Council | 450,000 | 467,000 |
| MARR | 1,451,000 | 1,500,000 |
| Ministry of Education | 0 | 42,992 |
| Minister of Finance | 0 | 35,489 |
| Min of Labour & Citizen' Serv | 0 | 223,207 |
| 2010 Legacies Now | 13,977 | 54,267 |
| FPCF | 263,648 | 205,701 |
| New Relationship Trust | 1,054,800 | 1,192,854 |
| **Total Revenue** | $3,469,281 | $3,997,105 |

## FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Revenue and Expenditures (Unaudited)

Department of Canadian Heritage Aboriginal Peoples' Program

Year Ended March 31, 2010

| | 2010 |
|---|---|
| **Revenue** | |
| Grants Received - Department of Canadian Heritage | $232,470 |
| **Total Revenue** | 232,470 |
| **Expenditures** | |
| **Third Part Delivery: ALI** | |
| Adams Lake Indian Band | 9,500 |
| Ditidaht First Nation | 6,750 |
| Ehattesaht Tribe | 10,000 |
| First Nations Education | 15,000 |
| Gitanyow Band Council | 10,000 |
| Gitksan Wet'suwet'en Education | 10,000 |
| Katzie First Nation | 10,000 |
| Lower Nicola Indian Band | 10,000 |
| Malahat First Nation | 5,630 |
| Mt. Currie Band | 10,000 |
| Nanoose First Nations | 10,000 |
| Northern Shuswap Tribal Council | 9,600 |
| Nun'wa'kola Cultural Society | 10,000 |
| Penticton Indian Band | 10,000 |
| Secwepemc Cultural Education Society | 7,215 |
| Skeetchestn Indian Band | 10,000 |
| Sto Lo Nation | 9,630 |
| Takla First Nation | 8,000 |
| The Paul Creek Language Association | 10,000 |
| Ts'msyen Nation | 10,000 |
| Ucwalmicw Centre Society | 8,700 |
| Wet'suwet'en First Nation | 8,698 |
| **Third Party Delivery: C.E.L.** | |
| Administration | 16,597 |
| Peer Review Committee | 7,150 |
| **Total Expenditures** | 232,470 |
| **Excess (Deficiency) of Revenue over Expenditure** | $ - |

## FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Operations by Program (Unaudited)

Year Ended March 31, 2010

| | Administration | Arts Program | First Voices | Language Program | Total |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| Canada Council for the Arts | 0 | 3,386 | 0 | 0 | 3,386 |
| DCH | 0 | 0 | 0 | 232,470 | 232,470 |
| BC Arts Council | 0 | 450,000 | 0 | 0 | 450,000 |
| MARR | 640,884 | 37,478 | 124,645 | 647,993 | 1,451,000 |
| Minister of Finance | 0 | 0 | 0 | 0 | 0 |
| 2010 Legacies Now | 0 | 13,977 | 0 | 0 | 13,977 |
| FPCF | 73,648 | 0 | 90,000 | 100,000 | 263,648 |
| New Relationship Trust | 0 | 150,000 | 150,000 | 754,800 | 1,054,800 |
| | 714,532 | 654,841 | 364,645 | 1,735,263 | 3,469,281 |
| **Revenue - Other** | | | | | |
| Interest and other | 4,219 | 0 | 0 | 0 | 4,219 |
| Administration fees | 116,597 | 0 | 0 | 0 | 116,597 |
| Training and consulting | 5,371 | 0 | 13,339 | 0 | 18,710 |
| | 126,187 | 0 | 13,339 | 0 | 139,526 |
| **Total Revenue** | 840,719 | 654,841 | 377,984 | 1,735,263 | 3,608,807 |
| **Expenditures** | | | | | |
| Grants | 0 | 545,017 | 97,115 | 1,327,873 | 1,970,005 |
| Bank charges | 1,145 | 0 | 0 | 0 | 1,145 |
| Communications | 13,363 | 67 | 6,037 | 0 | 19,467 |
| Community expenses | 0 | 0 | 47,386 | 52,408 | 99,794 |
| Contractor fees | 150,940 | 4,632 | 55,096 | 45,995 | 256,663 |
| Council and advisory expenses | 79,454 | 0 | 0 | 0 | 79,454 |
| Equipment rental | 11,636 | 0 | 0 | 0 | 11,636 |
| Insurance | 4,206 | 0 | 0 | 0 | 4,206 |
| Jury / Peer Review Committee | 257 | 11,808 | 0 | 22,182 | 34,247 |
| Licenses and fees | 15,220 | 0 | 0 | 0 | 15,220 |
| Office | 39,357 | 308 | 1,458 | 116,597 | 157,720 |
| Professional fees | 21,837 | 0 | 0 | 0 | 21,837 |
| Protocol | 6,481 | 0 | 0 | 0 | 6,481 |
| Rent | 42,000 | 0 | 0 | 0 | 42,000 |
| Repairs and maintenance | 20,286 | 0 | 358 | 0 | 20,644 |
| Language research & develoment | 0 | 0 | 0 | 19,277 | 19,277 |
| Travel | 30,268 | 1,593 | 3,311 | 2,894 | 38,066 |
| Utilities | 4,275 | 0 | 0 | 0 | 4,275 |
| Wages and benefits | 348,715 | 83,290 | 172,781 | 149,214 | 754,000 |
| **Total Expenditures** | 789,440 | 646,715 | 383,542 | 1,736,440 | 3,556,137 |
| Expenditure before amortization | 51,279 | 8,126 | (5,559) | (1,177) | 52,670 |
| Amortization | 52,670 | 0 | 0 | 0 | 52,670 |
| Expenditure | -$1,391 | $8,126 | -$5,559 | -$1,177 | $0 |

## SCHEDULE OF DEBTS

The First Peoples' Heritage, Language and Culture Council has no long-term debt.

## SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The First Peoples' Heritage, Language and Culture Council has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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## SCHEDULE OF REMUNERATION AND EXPENSES

| | Remuneration | Expenses | Total |
|---|---|---|---|
| **Board of Directors** | | | |
| Dr. Lorna Williams | $ 175 | 888 | $ 1,063 |
| Herbert Morven | | 8,456 | 8,456 |
| Tamara Davidson | 1,050 | 1,734 | 2,784 |
| Emma Donnessy | | 6,404 | 6,404 |
| Mariann Burka | | - | - |
| Bill Cohen | | 1,296 | 1,296 |
| Marlene Erickson | | 2,223 | 2,223 |
| John Haugen | 875 | 7,078 | 7,953 |
| Laura Webb | | 5,055 | 5,055 |
| Clifford Atleo | | 822 | 822 |
| Phyllis Chelsea | 350 | 1,756 | 2,106 |
| Gary Johnston | | 1,383 | 1,383 |
| Keith Matthew | 350 | 1,553 | 1,903 |
| John Elliott | | 771 | 771 |
| Tyrone McNeil | | 3,396 | 3,396 |
| | | - | - |
| Total payments for Board of Directors | $ 2,800 | $ 42,817 | $ 45,617 |
| **Employees** | | | |
| Employees with remuneration and expenses exceeding $75,000 | | | |
| Brand, Peter - First Voices Coordinator | $ 71,526 | $ 12,868 | $ 84,394 |
| Herbert, Tracey - Executive Director | 86,729 | 15,837 | 102,565 |
| Wadsworth, Alexander - Systems Analyist | 70,856 | 11,326 | 82,183 |
| Total employees with remuneration and expenses of $75,000 or less | 403,159 | 32,031 | 435,190 |
| Total payments for employees | $ 632,269 | $ 72,062 | $ 704,331 |
| Total Remuneration & Expenses | $ 635,069 | $ 114,879 | $ 749,948 |

**Reconciliation**

| | | |
|---|---|---|
| Total Remuneration - Elected officials, employees appointed by Cabinet and Members of the Board of Directors | $ | 45,617 |
| Total Remuneration - Other Employees | $ | 704,331 |
| Subtotal | $ | 749,948 |
| **Add:** | | |
| Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers" | | 121,731 |
| **Less:** | | |
| Employee expenses not included in "Wages & Benefits" per Statement of Operations | | (72,062) |
| Board Honoraria & expenses not included in "Wages & Benefits" per Statement of Operations | | (45,617) |
| **Total Remuneration and Expenses per Statement of Operations** | **$** | **754,000** |

## STATEMENT OF SEVERANCE AGREEMENTS

The First Peoples' Heritage, Language & Culture Council did not enter into any severance agreements during the year.

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## SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES

| Name | Amount paid |
|---|---|
| KPMG LLP | 43,622 |
| Public Service Pension Plan | 50,887 |
| Receiver General for Canada | 37,524 |
| Shaylene Boechler | 35,200 |
| Tsartlip First Nation | 44,436 |

| | | |
|---|---|---|
| **Total payments to suppliers who received aggregate payments exceeding $25,000** | $ | 211,668 |
| **Consolidated total paid to suppliers who received aggregate payments of $25,000 or less** | $ | 677,185 |
| **Total payments to suppliers** | $ | 888,853 |

**Reconciliation**

| | | |
|---|---|---|
| Total payments to suppliers per above | $ | 888,853 |
| **Add:** | | |
| Grants & Contributions reported under "Schedule of Payments Made for Grants & Contribtutions" | $ | 1,970,005 |
| Remuneration & Expenses reported under "Schedule of Remuneration & Expenses" | $ | 749,948 |
| **Subtract:** | | |
| **Total Expenditures reported per Statement of Operations - before amortization** | **$** | **3,608,807** |

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## SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS

| Name | Amount paid |
|---|---|
| Adams Lake Indian Band | 34,500 |
| Carrier Sekani Tribal Council | 30,950 |
| Full Circle | 29,000 |
| Louie, Darlene | 35,200 |
| Nicola Tribal Association | 33,125 |
| Nookemis, Benson | 36,250 |
| Northern Shuswap Tribal Counci | 29,100 |
| Nun'wa'kola Cultural Society | 32,000 |
| Okanagan Indian Band 2 | 47,000 |
| Seabird Island Band | 34,900 |
| Secwepemc Cultural Education Society | 27,215 |
| Sto lo Nation | 63,230 |
| The Paul Creek Language Association | 35,000 |
| Tl'azt'en Nation Elders | 48,760 |
| T'Souke Nation | 40,000 |
| U'mista Cultural Society | 52,584 |
| Xeni Gwet'in First Nations Government | 28,250 |
| Youth Helping Youth Mentorship | 37,000 |
| **Total payments for grants and contributions exceeding $25,000** | $ 674,064 |
| **Consolidated total payments of grants and contributions of $25,000 or less** | $ 1,295,941 |
| **Total payments for grants and contributions per Statement of Operations** | $ 1,970,005 |

**Reconciliation**

| | |
|---|---|
| Total payments for grants and contributions | $ 1,970,005 |
| **Add:** | |
| **Subtract:** | |
| Total payments for grants and contributions reported per Statement of Operations | $ 1,970,005 |